Form **IR-25** City of Columbus, Income Tax Division

City Income Tax Return For Individuals

2022

Staple W-2s to the back of this page

First name and middle initial | Last name

If a joint return, spouse's first name and initial | Last name

CURRENT home address (number and street)

CURRENT home address line 2

City | State | Zip Code

Taxpayer Phone Number

Account ID

Primary Social Security Number

Spouse's Social Security Number

Filing status:

- ☐ Single
- ☐ Married-Filing Jointly
- ☐ Married-Filing Separately

Check the appropriate box if:

☐ **REFUND** (An amount must be placed in Line 6B for this return to be considered a valid refund request.)

☐ **AMENDED**

Should your account be inactivated? ☐ YES ☐ NO

If YES, explain

Did you file a City return in 2021? ☐ YES ☐ NO

Occupation or nature of business

City of residence

Residence change in 2022

Did you change residence during 2022? ☐ YES ☐ NO

If YES, enter date of move:

Previous Address (number and street)

Previous Address Line 2

City | State | Zip Code

Mailing Address

Mailing Address (number and street)

Mailing Address Line 2

City | State | Zip Code

Staple check or money order HERE

Part A TAX CALCULATION

If Column H is $200 or greater, see page 3 for the Declaration of Estimated Taxes

COLUMN A		COLUMN B	COLUMN C	COLUMN D		COLUMN E	COLUMN F	COLUMN G	COLUMN H
CITY	CODE	W-2/W-2G INCOME (from Part B)	NET PROFITS, RENTS, AND OTHER TAXABLE INCOME (total from Part D)	TOTAL NET TAXABLE INCOME	TAX RATE	TAX DUE	LESS W-2 TAXES WITHHELD (total from Part B)	LESS OTHER CREDITS (total from Part D)	TOTAL TAX DUE
COLUMBUS	01				2.5%	$0.00			$0.00

1. TOTAL TAX DUE	1	$0.00
2. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND PRIOR YEAR OVERPAYMENTS	2	
3. BALANCE DUE (LINE 1 LESS LINE 2). IF LINE 2 IS GREATER THAN LINE 1, ENTER OVERPAYMENT (IN BRACKETS) HERE	3	$0.00
4. PENALTY: 15% $_____ (see instructions) + INTEREST $_____ (see instructions)	4	
5. NET TAX DUE (TOTAL OF LINES 3 AND 4). IF OVERPAYMENT, ENTER IN BRACKETS. IF AMOUNT IS $10.00 OR LESS, ENTER 0	5	$0.00
6. ENTER OVERPAYMENT CLAIMED ON LINE 5 WITHOUT BRACKETS	6	
A. Enter the amount from Line 6 you want **CREDITED** to your next year tax estimate	6A	
B. Enter the amount from Line 6 you want **REFUNDED** (must be greater than $10.00)	6B	

Third Party Designee Do you want to allow another person to discuss this matter with the City of Columbus? (see instructions) ☐ YES Complete the following ☐ NO

Designee's Name: Phone #: SSN:

SIGNATURE

The undersigned declares that this return (and accompanying schedules) is a true, correct, and complete return for the taxable period stated, and that the figures used are the same as used for federal income tax purposes and understands that this information may be released to the tax administration of the city of residence and the I.R.S. Columbus residents also declare that they have not claimed credit on this return for any taxes withheld to another municipality for which they have requested and/or received a refund. If a refund is subsequently requested, they must amend this return to reduce credit claimed accordingly.

Sign Here If a joint return, **both must** sign

Your Signature | Date

Spouse's Signature | Date

Paid Preparer's Use Only Signature | Date | PTIN | Phone #

MAILING INFORMATION

NO Payment Enclosed:

Mail to: Columbus Income Tax Division
PO Box 182437
Columbus, Ohio 43218-2437

Payment Enclosed:

Make payable to: CITY TREASURER
Mail to: Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

Print Form | Reset Form

Name(s) as shown on Page 1	Primary Social Security Number

Part B W-2/W-2G Income by Employer

Complete this section for each W-2 you received during the year (Add additional pages if necessary)
Attach copies of W-2 and/or W-2G to the back of your return

Employer

Employer Identification Number from W-2

Primary Place of Work Address Line 1

Primary Place of Work Address Line 2

City | State | Zip code

SSN or ITIN from W-2

Occupation/Nature of Business

Percentage of Time Worked from Home

Qualified Wages Listed on W-2

Local Tax Withheld to Columbus

Tax Withheld to Work Cities Outside Columbus (Columbus Residents Only)

Part C ADJUSTMENTS TO TAXABLE WAGES

Certification required ONLY for adjustment to taxable wages

Reason for Adjustment (Explain fully)

Under Age 18

1. Wages earned while under the age of 18. ***Attach a copy*** of your birth certificate, a copy of your driver's license or a notarized statement from either parent stating your birthday..... Enter date of birth here: _____ | 1

Improperly Withheld Taxes

2. Income upon which tax was improperly withheld by employer..... | 2

Improperly Withheld Taxes from Disability Payments

3. Income from disability payments withheld by employer..... | 3

Non Resident Transportation Employees and Others by Agreement with Columbus

4a. If transportation routes are primarily outside the State of Ohio (interstate), enter total wages here..... | 4a

4b. If based in Columbus but work locations or transportation routes (intrastate) are primarily outside city limits but within Ohio, multiply taxable wages by 90% (.90) and enter here..... | 4b

Nonresident Days Worked Out

If you were a nonresident employee who worked part of the year outside the city for which your employer withheld city tax complete Lines 5 through 15. ***Attach a list of the dates and locations worked out*** See instructions.

5. Enter the total number of vacation days taken during the entire year..... | 5
6. Enter the total number of holidays for the entire year..... | 6
7. Enter the total number of sick leave days taken during the entire year..... | 7
8. Add Lines 5 through 7..... | 8
9. Subtract Line 8 from 260 (total workdays in a year) (see instructions) ..... | 9
10. Enter your qualifying wages for this employer (listed in Part B)..... | 10
11. Divide Line 10 by Line 9 to arrive at average daily income..... | 11
12. Enter total days worked outside of Columbus. (must attach list of dates and locations where worked)..... | 12
13. Days worked from home..... | 13
14. Total Days in Columbus..... | 14
15. Multiply Line 12 by Line 11..... | 15

16. Total wages minus adjustments - Take your total Wages from above and subtract any deductions (Lines 1, 2, 3, 4a, 4b, and 15). Enter this figure in Part A along with any other taxable wages you or your spouse earned..... | 16

Certification by Employer Regarding Adjustments to Taxable Wages

Employer certification is required to claim adjustments on Lines 1 through 15 above. Your request for refund will not be considered valid without a completed employer certification. A separate certification is required for each job for which you are claiming adjustments on Lines 1 through 15 above.

I/We certify that the employee referenced on this form was employed by the undersigned during the year referenced on this tax return; that the employee was either not working inside the corporate limits of the city or city tax was improperly withheld; that no portion of the tax withheld has been or will be refunded to the employee; and that no adjustment has been or will be made in remitting taxes withheld to the city.

Name of Employer	Employer's Phone No.	Date
Official's Signature	Official's Name Printed Title	

Name(s) as shown on Page 1	Primary Social Security Number

NET PROFITS, RENTS AND OTHER TAXABLE INCOME

Complete this page if you have income from a source other than a W-2 and/or W-2 G.

You must:

Attach complete Federal Schedules C, E, F and all other income statements to the back of the return

Complete the Net Operating Loss Carryforward calculation if you are carrying forward a net operating loss amount from your previous years return, and

Complete Schedule Y if you are allocating income for a business conducted in more than one city.

Part D INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC.

CITY	CODE	COLUMN I Income (or loss) from Federal Schedule C or Schedule Y	COLUMN J Rental income (or loss) from Federal Schedule E	COLUMN K (Residents Only) Partnership or Trust income from Federal Schedule E	COLUMN L Income (or loss) from Federal Schedule F and Others	COLUMN M Total other income (or loss)
COLUMBUS	01					
		Net Operating Loss Carryforward (from worksheet below):				
		Total (enter in Part A Column C; if loss enter 0):				

NET OPERATING LOSS CARRYFORWARD WORKSHEET - ***must complete if carrying forward a loss in Part D above***

Year carried from	Amount available for carryforward	Carryforward amount used prior to 2022	Carryforward amount used on this return	Remaining carryforward
2018				
2019				
2020				
2021				

OTHER CREDITS FOR TAXES PAID

City	Code	Tax Paid by Partnership	Tax Paid to City Where Earned	Campaign Contribution Credit	TOTAL OTHER CREDITS
COLUMBUS	01				

Part E Declare Estimated Taxes for 2023

Taxpayers who expect to owe $200 or more in tax for the current year are required to make quarterly estimated tax payments (Columbus Code 362.07). To avoid penalties, estimated payments for the tax year must total either 90% of the tax due for the current year be or equal to the amount of tax due on this return.

Enter the total amount of estimated tax due for this year below. Estimated tax payments must be made quarterly. One quarter of the estimated tax for the year is due by the following dates: 4/15,6/15,9/15 and 1/15. Credits carried forward from this return will be applied to the amount of the required quarterly estimates.....

***Declaration and estimated tax payments must be made separately from your tax return. Payments can be made on CRISP (crisp.columbus.gov) or by using the payment voucher IR-PV.**

Name(s) as shown on Page 1	Primary Social Security Number

Schedule Y SCHEDULE C BUSINESS ALLOCATION FORMULA

Trade Name/DBA

1.	Net Profits/Income amount shown on the taxable form	1
2.	Average original cost of all real and tangible personal property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real property	2
3.	Annual rental on rented and leased real property used by the taxpayer wherever situated multiplied by 8	3
4.	Combine Lines 2 and 3	4
5.	All gross receipts from sales made or services performed wherever made or performed	5
6.	All wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under C.C.C. §362.03(K)(17)	6

CITY	CODE		COLUMN A Property	COLUMN B Gross Receipts	COLUMN C Wages	COLUMN D Average % (row b)	COLUMN E Allocated Net Profits
Columbus	01	a	$	$	$	%	$
		b	%	%	%		
Everywhere Else		a	$	$	$	%	$
		b	%	%	%		